



सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष १०, अंक ११६(५)]

शुक्रवार, ऑगस्ट २३, २०२४/भाद्रपद १, शके १९४६

[पृष्ठे ३, किंमत : रुपये ९.००]

असाधारण क्रमांक ३१६

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 23rd August, 2024.

### NOTIFICATION

Notification No. 4/2024-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1524/C.R.-28(2)/Taxation-1.—In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government notification of Finance Department No.MGST.1017/C.R.103(11)/Taxation-1 [Notification No. 12/2017-State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.182, dated 29th June 2017, namely :—

In the said notification, in the Table,–

A. after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely :–

(1)	(2)	(3)	(4)	(5)
“9E	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of –  (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil
9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil
9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	Nil	Nil

B. (i) in serial number 12, in column (2), the words and figures “Heading 9963 or” before the words “Heading 9972” shall be omitted;

(ii) in serial number 12, in column (3), Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so numbered, the following Explanation shall be inserted -

“*Explanation 2.*– Nothing contained in this entry shall apply to–

(a) accommodation services for students in student residences; and

(b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.”;

C. after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely :–

(1)	(2)	(3)	(4)	(5)
“12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of 90 days.	Nil	Nil”.

2. This notification shall come into force with effect from the 15th day of July, 2024.

By order and in the name of the Governor of Maharashtra,

MANDAR KELKAR,  
Deputy Secretary to Government.

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*Note.* — The principal notification No. MGST.1017 / C.R. 103(11) / Taxation-1 [ Notification No. 12/2017-State Tax (Rate)], dated the 29th June 2017, was published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No.182, dated the 29th June 2017 and was last amended *vide* Notification No. GST-1023 / C.R. 62 (1)/Taxation 1.-[ Notification No. 13/2023—State Tax (Rate)], dated 23rd November, 2023, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 431, dated 23rd November,2023.